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**FISCAL IMPACT STATEMENT**

**LS 6803**

**BILL NUMBER:** HB 1195

**NOTE PREPARED:** Jan 26, 2012

**BILL AMENDED:** Jan 26, 2012

**SUBJECT:** Property tax appeals.

**FIRST AUTHOR:** Rep. Smith M

**FIRST SPONSOR:**

**BILL STATUS:** CR Adopted - 1<sup>st</sup> House

**FUNDS AFFECTED:** X GENERAL  
DEDICATED  
FEDERAL

**IMPACT:** State & Local

**Summary of Legislation:** (Amended) This bill authorizes a taxpayer to introduce evidence of the assessment of comparable properties to accurately determine uniformity and true tax value.

**Effective Date:** July 1, 2012.

**Explanation of State Expenditures:** The Indiana Board of Tax Review and the Indiana Tax Court could have increased caseloads if this provision encourages more property assessment appeals.

**Explanation of State Revenues:**

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:** (Revised) Beginning with appeals that are pending or commenced after June 30, 2012, the bill would permit a taxpayer to present evidence of comparable assessments to determine uniformity in a property assessment appeal.

This provision could result in the filing of additional appeals. It could also affect the outcome of both pending and future appeals.

**State Agencies Affected:** Indiana Board of Tax Review; Indiana Tax Court.

**Local Agencies Affected:** Property tax assessment boards of appeals.

**Information Sources:**

**Fiscal Analyst:** Bob Sigalow, 317-232-9859.